App F IX 4

Previous References 1947 48 ( )

File No 34-47
Serial Nos 7 8

La References
ML 9-49(24,25)

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

Part B for Dec 47

SUBJECT

Budget Estimates of the Shimoga town municipality for the year 1947-48

d 11659-60 d 9 12 47

To

D C Shimoga

Comptroller to

Sanctions the

Tirasal

From

The Dy Commr Shimoga District

No M3 per A 54/47 48. dated 19 9 47

Forwards the Budget estimates of the Shimoga Town Municipality for the Year 1947-48 with two Reviews thereon

---

1) Left letter to the D/c Shimoga DL put up for approval or other orders

Rejected 14/10/47

2) Issued 14 10 47

To the D/c - Shimoga DL

No L. 10339 DL/21-10-47

Calls for explanation

See A 21-10 47

From the

The Deputy Commissioner Shimoga District

No M3 Per A 54/47-48 dated 31-10-47

Furnishes the information called for

3) Send off Sanctioning the Budget for appl. or other orders

DL 21/11 Sir 21/11/47

4 May be appd

Rejected

To

The Dy Commr Shimoga
Compliance to part

Ref No L 11659-60/M 34-47-8
dated 9-12-47

Sanctions the Budget estimates
of the Shimoga MC for 1947-48

B 5/1/48

1778/M1
26 SEP 1947
L S G BRANCH

Office of the Deputy Commissioner,

No M3 Per A 54/47-48 Shimoga, dated 19th September 47
Encl: Draft Budget,-
Explanatory Note-Resln Copy
five statements

To

The Secretary to Government,
Revenue Department,
Bangalore

Sir,

Subject - Budget Estimates of Receipts and Expenditure- Shimoga Town Municipality- 1947-48

I have the honour to forward herewith the Budget estimates of receipts and expenditure of the Shimoga Town Municipality for the year 47-48 and to state as follows -

The Municipal Council propose to start with an opening balance of Rs 1,05,367/- and anticipates to realise an income of Rs 5,53,945/- under all heads Against the total income of Rs 6,59,312/- the Municipal Council propose to spend a sum of Rs 5,78,746/- leaving a closing balance of Rs 80,566/- at the end of the year 1947-48

Receipts

A Municipal Rates and Taxes

i) Octroi - Against the sanctioned Budget provision of Rs 65,000/- under octroi for the year 46-47 an enhanced provision of Rs 1,00,000/- has been proposed under the head for the current year 47-48 It is explained by the - Municipal President that in view of the fact that the levy of octroi duty on certain additional articles the levy of enhanced rate of octroi duty in respect of certain articles has been sanctioned by Government in their order No L.108/ M1 106-45-40 dated 2nd July 46, the Municipal Council expects to realise an income of Rs 1,00,000/- under Octroi Under column revised estimate for 46-47 Rs 84,000/- has been proposed

as receipts under octroi, as against the sanctioned

Budget provision of Rs 65,000/- Based on the
revised figures, the enhanced provision of ~~Rs 1,00,000/-~~ may be reduced to Rs 84,000/- only

A (8) Conservancy Cess — The enhanced provision of Rs 25,000/- shown under Tot A (6) Jo 6 may similarly be reduced to Rs 23,500/- based on the revised figures for 46-47

Under the above head a fresh provision of Rs14,000/- has been proposed for the current year 47-48 It is explained by the Municipal President in his explanatory note furnished along with the draft budget that Government have sanctioned the draft bye-laws for enforcing the daily conservancy system in Shimoga Town Vide their order No L 71-33-4/Ml 67-47-23 dated 16th November 46 It is further explained that the Municipal Council have submitted to Government the rules framed by them for the levy of the special sanitary cess in the Municipality As Government have since returned the latter proposal for obtaining the views of the municipal Council for making certain amendments in the light of the legal opinion furnished on the subject- Vide Revenue Secretary's letter No L 15762- dated 10th May 47, the opinion of the Municipal Council called for is awaited In view of the fact that concrete proposals have not been received on the subject, the provision of Rs 14,00 /- may be deleted

C2- Sale of lands Against the sanctioned budget provision of Rs 75,000/- under the above head for the year 46-47 an enhanced provision of Rs 1,00,000/- has been proposed under Sale proceeds of Sites-for the current year 47-48 It is explained by the Municipal President that this enhanced provision is due to the fact that the Municipal Council have proposed to sell several sites in the Town and also the old Shandy Maidan The question of acquiring the slum areas adjoing the old shandy maidan

and to form a new extension thereon and to apply to Government a loan therefor is being dealth with separately As directed by Government a special staff has been employed to survey the whole area and to furnish a Town Map The question of forming an extension on the Old Shenoy Maidan may take some time In view of this the enhanced Provision of Rs 1 00000/- proposed under the head C2- Sale Proceeds may be reduced to Rs 50 000/- — 50 000/-

F (1) Other Items -

Boring charges Under this head an enhanced provision of Rs 500/- has been proposed for 47-48 as against the sanctioned provision of Rs 500/- for 46-47 As no satisfactory explantion has been furnished for the increased provision the same may be reduced to Rs 200/- — 300

(2) The other provision of Rs 1 000/-

Proposed under E(1) Other Items on receipts under entertainment tax may kindly be reduced to Rs 3 500/- for want of satisfactory explanation — 500/-

F Public Debt 2- Deposits

The enhanced provision of Rs 12 000/- proposed under the above head for the year 47-48 may kindly be reduced to Rs 5 000/- (as in the year 46-47) for want of proper explanation for the increased provision — 7000/-

It may be stated here that the total figure of Rs 1,87 275/- arrived under the head 'C'-Light M/C Council to be corrected the actual total working should be Rs 1,37 275/- and the difference amount Rs 50 000/- in the body under the head 'C'

The other items call for no remarks With the above modifications the total receipts work upto Rs 1 1' 645/- as against Rs 5 53,945/- proposed by the Municipal Council 5,03,945

5 53 945
- 50 00
5 03 945

Expenditure

A General Administration

(1) Salary of Establishment - Under this head an enhanced provision of Rs 2 570/- has been proposed for the current year 47-48, to meet the expenditure connected with the payment of Motor Car Allowance to Chief Officer of the Municipality As the proposal of the Municipal Council to pay Car Allowance at Rs 50/-

2570

per rencm hns not been nrrioved b Covernment

Vice Rev Societ's letter No L 3375/M1 9-47-3 dated 28-8-47 the enhanced provision may be reduced to Rs 2,000/- only to meet the proposal C A at Rs 25/- per mensem in the case of the Chief Officer

A (1) (f) Miscellaneous

Revision of Establishment - The fresh provision of Rs 1 600/- proposed for 47-48 under the above head with a view to revise the existing scale of the clerical establishment of the Municipal Office to be at par with the scales sanctioned by Government on the recommendation made by the Pay Revision Committee may be retained subject to its utilisation after obtaining the previous sanction of Government

A (1) (c) Contingencies - The provision of Rs 250/- proposed under the above head may be retained subject to its utilisation after obtaining the prior sanction of Government as the scale of expenditure proposed exceeds the limit of Rs 120/- as prescribed in Rule 319 M A M

A (1) (d) Furniture

Under the above head an enhanced provision of Rs 1 000/- has been proposed for the current year 47-48 as against the sanctioned Budget provision of Rs 600/- for 46-47 In the explanatory note furnished by the Municipal President it has been stated that an increased provision is made to purchase certain furniture to the Office

Government in their letter No L 9251/dated 31st December 46 have issued directions to the effect that the Shimoga Town Municipal Council have to observe strict economy in expenditure under discretionary items In view of this the enhanced provision may be reduced to Rs 500/- only

/50 ✓

A(2) F Miscellaneous -

Printing Charges - The existing provision of Rs 1 000/- proposed under printing charges may be reduced to Rs 400/- based on the actual expenditure of Rs 301/- for 75-76) as no explanation has been furnished for the - increased provision

Clothing Charges

With a view to observe strict economy in expenditure in order to repay the several loans due to Government the enhanced provision of Rs 2 000/- provided under (f) Miscellaneous Clothing charges towards the supply of dress to the employees of the Municipality for 77-78 may be reduced to Rs 1 000/- only

The other provision of Rs 200/- proposed under (f) Miscellaneous- towards lunch charges may be deleted as no expenditure was incurred under this item during 76-77

A II Collection 1 Octroi

(a) Establishment Revision-

The fresh provision of Rs 1 000/- proposed under the above head towards the revision of establishment may be retained subject to its utilisation after obtaining the previous sanction of Government

Similarly, the other provision of Rs 1 000/- proposed under the head AII-2(a) other Taxes- Octroi Establishment towards the revision of pay of the staff establishment may be retained subject to its utilisation after obtaining the previous sanction of Government

The total expenditure under A General Administration would be Rs 45,343/- as against Rs 48 273/- proposed by the Municipal Council

B - Public Safety 1(b) Other Charges

The enhanced provision of Rs 400/- proposed under the above head for 77-78 as against the sanctioned budget provision of Rs 150/- for 76-77 may be reduced to Rs150/- only for want of satisfactor explanation

The total expenditure under the head "B" would be Rs 15,750/ as against 16,000/- proposed by the Municipal Council

page 6

D Public Works

Against the sanctioned Budget Provision of Rs 1 05 000/- under D-Public Works for 46-47 an enhanced provision of Rs 1 92 800/- has been proposed for the current year 47-48 Under column revised estimates for 46-47 Rs 87 500/- has been shown as expenditure During the current year 47-48 the Municipal Council propose to sanction sum of Rs 1 92 800/- for carrying out Public works as detailed below -

1 Original Works	Rs 50 000/-
2 Repairs	40 000/-
3 Compensation	20 000/-
4 Tools & Plant	20 000/-
5 Establishment Charges	7 100/-
6 Providing Public Taps	5 700/-
Total Rs	1 42,800/-
7 Construction of Model houses	50,000/-
Total Rs	1 92 800/-

The Municipal President has explained in the explanatory note furnished by him that the sum of Rs 1 92 800/- referred to above is required to be spent under Public Works

Government in their letter No L 9251 dated 21st December 46 have issued instructions to the - Shimoga Town Municipal Council to the effect that expenditure on Public Works should be restricted only to incomplete works without any fresh works being undertaken till the normal finances are - restored and the several loans discharged

In view of this order the enhanced provision of Rs ~~1,92,000~~ 192 800/- may be reduced to Rs 60 700/- to meet the following items under Public Works during 47-48

-1,31,300/-
-132,100

1 Repair Wells	Rs 40 000/-
2 Compensation	10,000/-
3 Tools & Plant charges	5 000/-
4 Establishmentcharges	5,700/-
Total Rs	60,700/-

E.2(a) Conservancy and Sanitation

Establishment - Temporary - Under the above head a fresh provision of Rs 8,100/- has been proposed for 47-48 It is explained by the Municipal President that this is due to the fact that the Municipal Council have proposed to continue the temporary establishment consisting of 25 sweepers on a pay of Rs 12/- plus D A Rs 12/- each P M during the curient year 47-48 The entertainment of the staff referred to above during 46-47 has been sanctioned by Government in their order No L 13553-A/11 9-10-46 dated 7-4-47 As the continuance of the temporary staff during 48-48 is found to be necessary to cope up with the increased work in regard to the cleaning of the Town the provision of Rs 8,100/- proposed for the above purpose may kindly be retained subject to its utilisation after obtaining the sanction of Government

The provision of Rs 489/- proposed under the above head towards the entertainment of an additional Daffedar during 47-48 may be deleted in view of the fact that an additional Sanitary Inspector has been sanctioned by Government to look after the supervision of the work of the conservancy staff. Further Government in their letter No I 9251-dated 31-12-46 have directed the Municipal Council to curtail expenditure under avoidable items In view of this, the fresh provision of Rs 489/- may be deleted -489

The other provision of Rs 10 000/- proposed under the above head towards the employment of 35 additional scavengers to adopt the system of getting the private latrines cleaned by Municipal Agency during 47-48 may kindly be deleted in view of the circumstances explained on receipt side of the budget under the head A(8) Conservancy Cess -10,000

E (3)(C) IV Maintenance of Ambulance Van

The provision of Rs 540/- proposed under the above head for 47-48 may kindly be retained subject to its

utilisation after obtaining the required sanction of Government

E (3)L (11) Other items

Maintenance of a He-Buffaloe

The fresh provision of Rs 300/- proposed under the above head towards the maintenance of a he-buffaloe during 47-48 by the Municipal Council may kindly be retained subject to its utilisation after obtaining the previous sanction of Government

E 5- Maintenance of Public Gardens

Miscellaneous

The fresh provision of Rs 1 116/- proposed under the above head for the entertainment of the additional staff consisting of one head gardener one Asst Gardener and two Mallies to improve the Municipal Park in the town during the current year 47-48, may kindly be deleted as there is no such immediate necessity to employ the additional staff - E(6) Slaughter House The enhanced provision of Rs 240/ proposed towards the payment of Remuneration to the Veterinary doctor may be pruned to Rs 120/ for want of proper explanation.

E 7 Cattle Pound

Under the above head a provision of Rs 516/- has been proposed for the current year 47-48 towards the entertainment of an additional pound keeper It is explained by the Municipal President that there is a proposal to establish an additional cattle pound at Ishapur The provision may however be retained subject to its utilisation after obtaining the required sanction

E(8) Public Conveyances

Establishment, Allowance to the Radio Tuners

Against the sanctioned Budget provision of Rs 120/- under the above head for 46-47 an enhanced provision of Rs 360/- has been proposed for the curient year 47-48 It is explained by the Municipal President that the Municipal Council proposes to entertain two Radio tuners on payment of allowance at Rs 15/- each p m for tuning the Radio sets installed in the Municipal Office and in Sri Ramana Sett

Park But Government in their order No L 2138/M1 9-46-106 dated 7th August 47 have sanctioned the continuance of the service of the Radio Tuner attached to the Municipal Office during 47-48 on payment of allowance at Rs 10/- p m In view of this the enhanced provision may be reduced to Rs 120/- only ✓-240

The other provision of Rs 240/- proposed under the above head for arranging programmes Music-weekly during 47-48 in Sri Ramana Setty Park may be deleted in view of the reason that Government in their letter dated 31st December 46 have directed that all expenditure under special items should be curtailed to enable the Municipal Council to improve its finances to repay the heavy outstandings of loan due to Government ✓-240 The totals under the head 8- Works and to Rs 99,564/ as against Rs 1,11,769/ proposed by the Municipal Council

F Public Instruction

High Schools - Under this head a fresh provision of Rs1 000/- has been proposed for 47-48 In the explanatory note furnished by the Municipal President he has stated that the sum of Rs 1 000/- has been proposed to be contributed towards the running of the National High School at the place This may be retained subject to its utilisation after obtaining the previous sanction of Government

Under the above head Viz. F 1- Public Instruction a fresh provision of Rs 420/- has been made for the current year 47-48 It is explained that the Municipal have made the provision to meet the recurring grant at Rs 35/- p m towards the running of the Nursery School at Mahaveerapuram in Shimoga Town during 47-48 The payment of recurring grant of Rs 35/- p m during 46-47 towards the purpose referred to above been sanctioned by Government Vide G O No L 626-8/M1 9-46-98 dated 8th ~~the~~ July 47 In view of the instructions conveyed in the G O referred to above the provision of Rs 420/- proposed for 47-48 may be retained

page 10

H Miscellaneous)3) Law Charges

The enhanced provision of Rs 1 600/- proposed under Law Charges for '7-'8 may kindly be reduced to Rs 1 000/- (as in the year '6-'7) for want of satisfactory explanation for the increased provision

H Miscellaneous - The enhanced provision of Rs 600/- proposed under H(c) Charitable towards the purchase of Vessels may kindly be reduced to Rs 300/- only

The other provisions of Rs 200/- proposed under the above head for the payment of contribution towards the Canteens of the Government High School and the Intermediate College at the place during '7-'8 may kindly be retained subject to its utilisation after obtaining the previous sanction of Government

H-(4)(e) The expenditure of Rs 350/- proposed may be reduced to Rs 300/- only for want of further explanation

H Miscellaneous 5-Other Items

Under this head Rs 49 '6'/- has been proposed towards the repayment of the loan dues during '7-'8 due to Government by the Municipality The proper head under which this provision has to be made is I-Public Debt

In view of this the totals viz Rs 53 089/- shown under H- may be reduced to Rs 2,575/- 2775/-

I- Public Debt 1 Loans - Under the head I Public Debt 1-Loans no provision has been made for the current year '7-'8 eventhough a loan of Rs 1 35 210/- has been sanctioned by Government to the Municipality to meet the Municipal share of cost towards the under ground drainage scheme as explained on receipts side of the Budget Therefore the provision has been included in this office under I-Public Debt for the following items

Viz

page 11

1 Loan amount sanctioned by Government for the underground drainage work for being placed at the disposal of P W Dept for calling on the execution of the Drainage work	Rs 1 35 210/-
2 Provision towards the re-payment of loan instalment on the aforesaid loan	9 000/-
3 Balance of loan amounts still due to Govt by the Municipality towards the loan sanctioned for the water supply scheme which loan has been recommended to be waived	57,500/-
4 -do- towards the construction of the new Shanta Cinema	15 000/-
5 Repayment of V instalment of the arrears of water supply maintenance charges as per G O No L 8938-A1/ M1 141-41-13 dated 6-3-43	10 900/-
	2,27,610/-

The totals under F 1-Loans is Rs 2 27 610/-

I 2) Deposits- The for want of proper explanation the enhanced provision of Rs 12 000/- proposed under "2- Deposits- for 47-48 may be reduced to Rs 5 000/- only

I- 3 Advances - As against the sanctioned budget provision of Rs 6 000/- under the above head during 46-47 an enhanced provision of Rs 1 38 210/- has been proposed for the current year 47-48 It is reported by the Municipal President that the provision of Rs 1 38 210/- is proposed under advances in view of the fact that the Municipal Council have proposed to draw the loan amount sanctioned towards the drainage scheme and to place the said sum at the credit of the P W Dept during the current year 47-48 as the execution of the Drainage work has been entrusted to the Chief Engineer for Roads and Buildings As this item of expenditure has separately been shown under I-I Loans- on the expenditure side of the Budget the provisional provision of Rs 1 38 210/- proposed under I-3- Advances may be deleted

The other variations call for no remarks with the modifications suggested above the total expenditure would work upto Rs 4 60 047/- as against Rs 5 78 746/- proposed by the Municipal Council

The total abstract figures under receipts and expenditure for 47-48 as proposed above would stand as follows-

Receipts for 47-48

Budget Head	Details	
1	A Municipal Rates on Taxes	71 67 000/-
2	B Registrations under all Acts	2 400/-
3	C Revenue collections from Property	87 275/-
4	D Grants and contributions	-
5	E Miscellaneous	10 260/-
6	F Public Debt	1 47 710/-
	Grand Total	4 14 645/-

Expenditure

Budget Head	Details	
1	A General Administration	45343 / ~~49 947~~/-
2	B Public Safety	15 700/-
3	C Public services carried out by Dept	
4	D Collection by Municipal Agency	60 700/-
5	E Public Debt Contribution	99564/ ~~99,301~~/-
6	F Public Instruction	1 420/-
7	G Grants Contributions	715/-
8	H Miscellaneous	2775/ ~~2 575~~/-
9	I Public Debt	2,37110/ ~~2 37 110~~/-
	Grand Total	4,63 407 / ~~4 69 047~~/-

The net ~~xxx~~ figures of the Budget under receipts and expenditure as per collections suggested above will be as under

1	Opening balance for 47-48 under Triennial Pass Book balance as stood at the end of 30-6-47	Rs 70 505/-
2	Receipts for 47-48	4 14 645/-
	Deduct special items	
1	Sale proceeds of land	50 000/-
2	Income from Registrations Dept	3 000/-
3	-"- from entertainment Tax	3 5 00/-
4	-"- Debt Head	1 47,710/-
	Special Total	2 06 210/-
	Normal Income	2,08,435/-
		4 14 645/-
	Total Receipts	4 85 240/-
	Total Expenditure	4,63 407 / ~~4,69 047~~/-

Deduct special Items

1	Compensation	Rs 10 000/-
2	Contributions to the National High School and the recurring charges to / ~~was~~ the Tuticorin School	1,420/-
3	Debt Head	2 37 110/-

4,63 407
P ~~4,68,047/-~~

3 Debt Head	2 37,110
Total Spl Items	2 48,530/-
Normal Expenditure	~~2,19,347/-~~ 2,14,877
	~~4,68,047/-~~
	463407
Closing Balance	~~Rs17,193/-~~ Rs21,833

~~As~~According to the above figures the normal expenditure is more than the normal income and the closing balance at the credit of the Municipality is far below the prescribed minimum

Due provision has been made for payment of several contributions and loan instalments due to Government from the Municipality

The Budget estimates as proposed above for the year 47-48 may kindly be sanctioned

General

The Municipal Council should curtail expenditure on establishment charges and towards expenditure of optional nature by observing strict economy

The draft copy of the budget estimates the explanatory note of the Municipal President the copy of the resolution of the Municipal Council together with the required statistical particulars received from the Municipal President are forwarded herewith for favour of reference

I have the honour to be
Sir
Your most obedient servant

Deputy Commissioner Shimoga Dt
22/9/47

nsp 2

TOWN MUNICIPAL COUNCIL, SHIMOGA

Annexure

Sl No	heads	Particulars of contributions	Amount
1	A III	Pensionary contribution etc	4,000-0-0
	E (3)	Maintenance of dispensaries	
2		(c) Female dispensary	367-0-0
3		(a) Municipal dispensary	1,800-0-0
4.		(d) Ayurvedic and Unani dispensary	1,700-0-0
5		(g) Veterinary dispensary including contribution for repairs	200-0-0
6		(i) Vaccine Lymph charges	321-0-0
7.	E 6	Allowance payable for the inspection of slaughterhouse	240-0-0 ~~242/xx~~
8	Al 2	(f) Local audit charges ✓	500-0-0
9	B2	(e) Contribution to the electric charges	14,500-0-0
10	E 9	Water supply maintenance charges	35,106-0-0
11		-do- Arrears	10,900-0-0
12	G 1	Reading Room etc	600-0-0
13	F6(b)	Contribution to Indian Red Cross Society	25-0-0
14	I 1	Repayment of loans	49,464-0-0
15	H 1	Interest payable for loans	4,956-0-0
16.	F6	(b) Contribution to Vyayamashala	60-0-0
17		(c) Mahila Samaj	60-0-0
18		Local Scout Association	25-0-0
19			

President,
Town Municipal Council,
Shimoga

7

Est mates for repairs ~~xxx~~ of roads ~~xxxx~~ for 1947-48

		Estimated cost.
I DIVISION	Keredurgammankeri	1,060
	Malammanakeri	318
	Harmonibile, cross road to the south of Agricultural office	435
	Adikarnataka colony street	1,272
	Old Thirthahalli road, from Ameer Ahamad circle to Hallappanakeri	4,240
	Clerk pet main road	700
	Clerk pet cross road No 4	700
	Urdu middle school extension road	700
	Hallappanakeri	700
II DIVISION	Rangarekeri.	848
	Upparakeri	700
	Ghouse Sheriff street from Doddapet to C B Street	2,100
	Kuchuvalakkikeri.	848
III DIVISION	Thigalarakeri	2,100
	Byadarakeri	1,060
	Valakkikeri	370
	Yalakkappanakeri	212
	Roads in ~~xxxx~~ pension mohalla	2,120
	Lourdunagar roads	2,120
	Appaji Rao's colony roads	2,120
IV DIVISION	Durgigudi jail road	2,650
	Conigarakeri road new	700
	Conigarakeri old	424
	Durgammanagudi beedi	636
	Bol Bungalow road from jail chowk to Shikarpur road	2,120
	Jail road extension main and cross roads	1,060
	Park road.	1,500
	District office roads	1200
	Hillaghatta Vidyaracolony road	954
	" Main road	636
	Chaluvadikeri	636
	Park extension V cross road eastern portion	350
	Mc Gann Hospital road	350
	Garden extension roads.	796
	Tarring workshop road and Balaraja Urs roads	40,000
	Park Circle Road	700

K Kuchuappa
President
Town Municipal
Council

SHIMOGA TOWN MUNICIPALITY

Statement showing the assets and liabilities of the Shimoga Town Municipal Council on the 30th June 1947 and for the three years

ITEMS	Budget for 47-48	Revised estimate for 46-47	Accounts for 45-46
ASSETS			
1 Cash in the treasury	1,05,307	53,577	69,574
2 Investment in The Government Savings Bank	1,648	1,648	1,648
3 Advance recoverable	1,38,210	2,000	512
TOTAL	2,45,225	57,225	71,734
LIABILITIES			
1 Water maintenance charges	35,106	33,560	30,397
2 Revenue head balance loans	1,38,210	20,000	10,900
& 3 Balance of loans	49,464	20,900	10,900
4 Deposits	12,000	3,000	5,562
5 Balance of special funds	2,849	2,849	2,849
T O T A L	2,28,629	81,209	60,608

K Kuchacappa
President,
Town Municipal Council,
Shimoga

CSG

-3

STATEMENT

State ent showir the financ al condition of the [illegible] Municipal Council for the year 1947-48

INCOME		TOTAL INCOME	5,5[illegible],945
Deduct extraordinar items			
1	Interest on investments	-	
2	Sale of lands	1,00,000	
3	Govern ent Grant	-	
4	Government grant as per more road traffic and tax-s regulation	-	
5	Loans and other public debt items	1,54,710	2,5[illegible],710
		GRAND INCOME	2,99,235
		TOTAL EXPENDITURE	5,78,746
Deduct extraordinary ite s			
1	Construction and improve ent of dispensary buildin including capital quarters		
2	Furniture	1,000	
3	Veterinary contribution	200	
4	Loans a other public debt items	1,54,710	
5	Law charges	1,600	
6	Provision for original works	1,00,000	
7	Fairs and Festivals	100	
8	Compen a ion	20,000	
9	Tools and plant, purchase of steam road roller	Changes 12,000 ~~20,000~~	2,89,610 ~~2,97,610~~
		GRAND EXPENDITURE	2,89,136
Result of financial review		The normal expenditure is well within the normal income	
Percentage of expenditure on establishment to normal receipts			30%
Percentage of expenditure on public works to normal receipts			41%
Action proposed to be taken to keep the normal expenditure within the normal			

Copy of the Proceedings of the Shimoga Town Municipal Council at its Special General Meeting held on 24 6 47

Subject No 265

1947 48 సంవత్సరపు మధ్యంతర ఆదాయవ్యయపట్టీలోని మొత్తాలకు మంజూరు యివ్వవలసిందిగా Explanatory note తో కూడిన ప్రతిపాదన చర్చకు వచ్చినది

మొదటి విస్తీర్ణం	రూ 103367-0-0
47 48 సంవత్సరాంతం	553945 0 0
వరకు	659312 0 0
47 48 సంవత్సరాంతం	578746 0 0
అవసరమైన విస్తీర్ణం	రూ 80566 0-0

తీర్మానం - మంజూరుచేయడమైనది

Sd/ N S Hiranmayya
Town Clerk

" Copy "
K Hanumanthappa

EXPLANATORY NOTE TO ACCOMPANY THE BUDGET ESTIMATES OF SHILLONG TO MUNICIPAL COUNCIL FOR ~~XXXX~~ 1947-48

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A Municipal Rates and Taxes:- Receipts

1 Octroi

A sum of Rs 1,00,000/- is shown as anticipated receipts for 47-48 under this head as against Rs 65,000/- sanctioned for 1946-47 The Municipal Council levied octroi duty on some more articles imported into this town from middle of August 1946 The Municipal Council expected to realize a sum of Rs 65,000/- for 1946-47 by levy of octroi on some more items But the actual realization under this head from 1st July 1946 up to end of May 1947 is Rs 75,200/- The Municipal Council expects to realize Rs 8,000/- more during June 1947, apart from a sum of Rs 6,000/- due from Government Food Department being octroi duty on Sugar, wheat and wheat products, Gram flour and empty gunny bags etc Including this the total receipts (revised figure) for 1946-47 will be Rs 88,000/- but only a sum of Rs 84,000/- has been taken as receipts The income under octroi is being closely supervised and all preventive measures against smuggling are being adopted by the Chief Officer In view of the local conditions levy of octroi duty on fresh items brought into force from the middle of August 1946 and with due regard to actuals of previous years a sum of Rs 1,00,000/- is taken as anticipated receipts under octroi for 1947-48 This may kindly be retained

2. Taxes on Buildings and lands~~xx~~ and shop tax:-

The total demand including arrears of previous years for 1947-48 is taken at Rs 41,858/- as against the sanctioned estimate of Rs 26,648/- for 46-47 The actual demand including arrears of previous years amounting to Rs 9,858/- for 1946- 47

(revised figures) is Rs 41,358/- against this a sum of Rs 31,500/- is shown as collections This is based on the actual realizations upto end of May 1947 A sum of Rs 32,000/- is shown as anticipated collections and Rs 1,000/- as remissions for 47-48 as against Rs 24,000/- sanctioned for 46-47 The receipts for 47-48 are based with reference to the increase in demand

3 Taxes on Vehicles and animals -

A sum of Rs 4,500/- has been shown as anticipated receipts for 47-48 as against a sum of Rs 4,000/- sanctioned for 46-47 The little increase of Rs 500/- shown under this head is due to the fact that Tatkas, bicycles and double-bullock carts have been increasing in number and the Municipality can expect even more than Rs 5,000/- by a closer supervision and effective check The executive has been vigilent in this direction Hence the increase of Rs 5,000/- shown under this head for 47-48 may kindly be sanctioned

4 Taxes on Professions and Trades -

A sum of Rs 2,000/- has been shown as anticipated receipts for 47-48 as against Rs 1,800/- sanctioned for 46-47 The long outstanding arrears under this head are heavy and most of these items are not recoverable Action is being taken to write off the accounts the irrecoverable arrears

5 Tolls -

A sum of Rs 25,000/- is expected to be realised during the year 47-48 as against Rs 17,000/- sanctioned for 1946-47 The revised figures for 46-47 is Rs 23,500/- The actual realisations upto end of May 1947 is Rs 22,000/- A sum of Rs 1,500/- is taken as receipts for June 47 There were lot of loop holes and leakages in toll revenue Action has been taken for the past seven months to prevent leakages by paying surprise visits to toll gates and exercising efficient check over the toll gate staff Therefore the income shown under this head for 47-48 is based on well considered figures and the same may be retained

6 Water Tax:-

The Municipal Council has been levying annas 0-8-0 on every rupee of house and land tax As the income shown under the head "taxes on Buildings and lands" for Rs 28,000/- has been taken at Rs 14,000/- or half of Rs 28,000/- for 47-48

7 Lighting Tax -

As the income shown under "house and taxes" has been enhanced the provision of Rs 7,000/- made under this head for the year 47-48 may be retained as the tax in question is being levied at annas 0-4-0 for every rupee of land and house tax

8 CONSERVANCY CESS -

Government in their Order No. 7133-4/ML 67-47-239/16-11-46 have sanctioned the Conservancy bye-laws for cleaning private latrines through the Municipal agency The Municipal Council have proposed to bring the bye-laws into force from 1st Sept 47 after entertaining the necessary establishment required for this work The receipts are based on calculating the amounts to be realised from the houses having latrines A sum of Rs 14,000/- has been arrived at as income under this head and the same is adopted for 47-48

9 Shop Tax -

A sum of Rs 4,000/- has been shown as anticipated receipts for 47-48 as against Rs 3,500/- sanctioned for 46-47 The little increase is due to the increase of shops in the town

The aggregate income as detailed above under the major head " Municipal rates and Taxes" is Rs 1,98,500/- as against the sanctioned amount of Rs 1,83,00/- for 46-47 The reasons for the increase are mainly due to the increase under octroi and the new provision of Rs 14,000/- made under Conservancy Cess

B - Realisations under Special Acts:-

Pounds

A sum of Rs 2,400/- has been shown as anticipated receipts under this head for 47-48 as against a like sum sanctioned for 46-47

C Revenue derived from Municipal Property apart from Taxation

C1 - Rents of buildings and lands -

A sum of Rs 2,000/- has been shown as receipts for 47-48 as against a like sum sanctioned for 46-47

C2 - Sale of lands

A Sum of Rs 1,00,000/- is expected to be realised under this head as against Rs 75,000/- sanctioned for 46-47 The revised figures for 46-47 is Rs 75,000/- The Municipal Council have proceed to sell the Old Shandy maidan and many other sites and expect not less than Rs 2,00,000/- But they have taken only Rs 1,00,000/- as anticipated realisations during 47-48

Sale of Houses -

There is dearth for houses in this town Hence the Municipal Council have proposed to construct about 20 model houses and dispose them of to the needy people with a view to afford relief to the houseless people Hence the provision of Rs 50,000/- may be kindly retained

C 3 - Conservancy receipts - Sale of manure etc :-

A sum of Rs 3,000/- is expected to be realised by the sale of Compost during 47-48 as against Rs 2,500/- sanctioned for 46-47 The compost is now being popularised and the agriculturists have now been purchasing Compost marnure, it is hoped that there will be a keener demand during47-48 So a sum of Rs 500/- more has been shown as an increase under this head

C5- Water service fees:-

A sum of Rs 20,000/- has been shown as anticipated income under this head as against Rs 19,000/- sanctioned for 46-47 and the revised figure is 19,552/- for 46-47

C6 - Fees and revenue from markets and slaughterhouses -

1) Markets - A sum of Rs 1,450/- has been realised for 47-48 in public auction held on 4-6-47 as against Rs 1,000/- sanctioned for 46-47

2) Slaughterhouse - A sum of Rs 1,200/- has been realised for 47-48 in public auction as against a like sum sanctioned for 46-47

3) Mutton stalls - A sum of Rs 1,800/- has been shown as anticipated receipts for 46-47 as against Rs 1,500/- sanctioned for 46-47

4) Bus stand stalls - A sum of Rs 1,300/- has been shown as anticipated income under the head for 47-48 as against Rs 900/- sanctioned for 46-47 The increase is due to enhancement of rent at Rs 2½ per Stall per month

C9 - License fees - A sum of Rs 2,000/- has been shown as expected income for 47-48 under the head as against a like sum sanctioned for 46-47

C10 - Municipal cart stand fees - An income of Rs 300/- has been shown for 47-48 under this head as against Rs 250/- sanctioned for the year 46-47

C 11 - Fines and compounding fees - A sum of Rs 500/- is shown as income under the head for 1947-48 as against a like sum sanctioned for the year 46-47

C 15 - Sale of unserviceable articles - Miscellaneous - A sum of Rs 2,000/- has been shown as anticipated income under the head for 47-48 as against a like sum sanctioned for 46-47

E Miscellaneous:-

2 Loss of vehicle tax - A sum of Rs 260/- is anticipated as income under the head as against a like sum sanctioned for 46-47

3 Refunds and recoveries - An income of Rs 500/- is expected under the head during 47-48 as against Rs 260/- sanctioned for 46-47.

4 Boring charges - A sum of Rs 500/- is shown as income under the head

the head for 47-48 as against Rs 300/- sanctioned for 46-47

5 Choultry collections - A sum of Rs 800/- has been shown as anticip ted receipts under the head during 47-48 as against a like sum sanctioned for 46-47

6 Entertainment Tax - A sum Rs 4,000/- has been shown as income under the head for 47-48 as against Rs 3,000/- sanctioned for 46-47 The increased figures under the head may be retained as the Municipal Council expect to realise even more under the head

F (2) Deposits - The enhanced figures under the head are based on the revised estimate for 46-47 Hence the provision of Rs 12,000/- for 47-48 under the head may be kindly retained.

3 Advances - A sum of Rs 3,000/- is anticipated under this head during 47-48 as against Rs 2,000/- sanctioned for 46-47

4 Education Cess - The increase in income shown under this head is based on the expected enhanced income under the heads 2,3 and 4

1) Loans - Government in their order No L 13171-4/ L1 77-45-4 dated 25/28-5-46 have sanctioned a loan of Rs 1,35,210/- to the Municipal Council in order to enable them to meet their quota of the cost of the under ground drainage scheme

EXPENDITURE

A1 (a) Salary of establishment:- The provision under the head is Rs 5,208/- as against a sum of s 4,000/- sanctioned in the budget for 46-47 The enhanced provision is due to the payment of dearness allowance at the enhanced rates The revised figures for 46-47 are Rs 5,080/- Hence the enhanced provision may be kindly retained

Salary of Chief Officer:- An enhanced provision of s 2,570/- has been made under the head as against Rs 1,824/- sanctioned in the budget for the year 46-47 The Municipal Council have sanctioned the payment of a conveyance allowance of s 50/- per mensem with effect from 8-11-46 as against the conveyance allowance of Rs 25/- per mensem that is being paid to the present Chief Officer The increased provision may therefore be kindly retained in order to meet the arrears as well as the current year's charges

(b) Travelling allowance - A sum of Rs 250/- has been provided under the head as against s 200/- sanctioned in the budget for 46-47 The figures are based on the actuals for 45-46 and the same may kindly be retained.

(c) Contingencies - A sum of Rs 250/- has been provided under the head as against a like sum sanctioned in the budget for 46-47 The Provision may therefore be retained

(d) Furniture - The increased allotment of Rs 1,000/- in the budget as against a sum of Rs 600/- sanctioned in the budget for 46-47 is due ~~xxx~~ to the fact that there is a proposal to purchase some furniture to the office during the year as the furniture now available is quite inadequate The increased allotment may therefore be retained

(f) Miscellaneous - Revision of establishment - The Municipal Council have proposed to revise the scales of pay of the office establishment with a view to keep the same in conformity with the scales of pay in the Revenue department where the proposal for revision of scale is under active consideration of Government. Therefore the provision of Rs 4,600/- may kindly be retained perding submission of separate proposals in the matter

2 (b) Purchase and maintenance of motor cars:- An increased allotment of Rs 3,500/- is made under the head as against Rs 3,200/- sanctioned for the year 46-47 The Municipal Council have proposed

proposed to appoint a cleaner on a monthly pay of Rs 20/- + 12 D A as the only driver now employed requires the help of a cleaner Hence the provision may kindly be retained

Printing charges - A sum of Rs 1,000/- has been provided under the head as against a like sum sanctioned for 46-47 The provision may kindly be retained

Clothing charges - A sum of Rs 2,000/- has been provided for 47-48 as against a sum of Rs 800/- sanctioned for 46-47 The Municipal Council have proposed to provide clothes to the Sweepers and Scavengers employed in the Municipality besides the other executive staff The increased provision may therefore be retained

Expenditure connected with meetings - At the time of meetings the Municipal Councillors have to sit for hours together and many a time they have expressed their desire to have light tea or coffee in order to get themselves refreshed With a view to provide coffee or tea to the Municipal Councillors at the time of meetings, a sum of Rs 200/- has been provided as against Rs 150/- sanctioned in the budget for 46-47 The enhanced provision may kindly be retained as otherwise it may not be possible to meet the expenditure owing to the increase in the rates of food stuffs

II

COLLECTIONS - Octroi establishment permanent -

A sum of Rs 12,000/- has been provided under this head as against a like sum sanctioned for 46-47

A sum of Rs 4,000/- has been provided under octroi for the revision of establishment The question of revising the scales of pay of the octroi establishment is engaging the attention of the Municipal Council. The provision may kindly be retained pending sanction of the Government to the proposals to be submitted shortly

(c) Rewards - A sum of Rs 200/- is provided under the head as against Rs 100/- sanctioned for 46-47 More and more smuggling cases are being detected of late and rewards to those who detect the cases will have to be given Hence the enhanced provision may kindly be retained

2 Other taxes - Mohatarfa - perrmanent establishment :-

An increased provision of Rs 4,000/- is made under the he d as against Rs 3,900/- sanctioned in the budget for 46-47 Government have accorded sanction to the payment of conveyance allowance at Rs 5/- e ch to the Bill Collectors as against Rs 3/- that was being paid. Hence the increased provision may kindly be retained.

The Municipal Council have proposed to revise the scales of pay of the Mohatarfa Mutsaddies and the Revenue Inspector as in the case of other officials. Hence a lum sum provision of Rs 1,000/- is made under the head to meet this item of expenditure which may kindly be retained.

Refunds - A sum of Rs 100/- is rovided under the head The figures are based on the actuals of 45-46. The provision may kindly be retained

III Pensions and gratuties - A sum of Rs 4,000/- has been alloted under this head as against Rs 3,200/- sanctioned for 46-47. The increase in figures is due to the proposal of the Municipal Council to revise the scales of pay of officials. Hence the provision may be retained

B public safety - (b) Radio repairing charges - A sum of s 400/- has been provided as against a sum of Rs 150/- sanctioned for 46-47 One more radio will be installed shortly in Sri Ramanna Setty Park. The increased provision is for meeting the repairing charges of the two radios The same may kindly be retained

(c) & (d) Lighting charges - The number of street lights has been increased and the expenditure under the head will be more during 47-48 Hence the provisions aggregating to Rs 15,500/- made as detailed below may kindly be re ained

Lighting of Municipal buildings	1000/-
street lights	14500/-

The sanctioned figure for 1946-47 was Rs 13,500/-

D Public Works (1) Original works - A sum of Rs 50,000/- is provided nder the head as against Rs 52,000/- sanctioned in the budget for 46-47 The figures are based as follows: The provision may kindly be retained

1	Construction of sweepers quarters in Hosamane	15,000/-
2	(incomplete work for 46-47)	
2	Tarring of Doddapet (incomplete work of 46-47)	10,000/-
3	Road culverts	10,000/-
4	Construction of cattle pound	8,000/-
5	Improvement to Vegetable market	15,000/-
6.	Improvement to mutton stalls	2,000/-

(2) Repairs - An allotment of Rs 30,000/- has been made under this head as against Rs 30,000/- sanctioned for 46-47 This provision is meant for repairs of 30 miles of roads in the town and municipal buildings. Hence the provision may kindly be retained

(3) Compensation - An enhanced allotment of Rs 20,000/- has been made under the head as against Rs 10,000/- sanctioned for 46-47 The Municipal Council are taking action to acquire several Sites lying within the Municipal limits with a view to layout extensions The amount allotted is the minimum required for the purpose and the same may kindly be retained Proposals have been sent up for acquiring lands

(4) Tools and plant charges - A sum of Rs 10,000/- is provided under the head as against Rs 4,000/- sanctioned in the budget for 46-47. There is a proposal to purchase a road roller The increased provision may kindly be retained for 47-48

(5) Establishment - Permanent - A sum of Rs 5,100/- has been provided under the head as against a like sum sanctioned for 46-47

Revision of establishment etc - A lump sum amount of Rs 2,000/- has been allotted under the head for meeting the extra expenditure on account of revision of pay and the entertainment of a sub-overseer in addition to the Surveyor as the Municipal Council have resolved to entertain a sub-overseer and to revise the Scale of pay of existing establishment The allottment may kindly be retained

Providing public taps - Some of the prominent localities in the town have to be provided with submairs and public taps. Hence a sum of Rs 5,700/- has been provided as against Rs 10,080/- sanctioned in the budget for 46-47

Construction of model houses - A sum of Rs 50,000/- has been provided under the head The Municipal Council, with a view to provide housing facilities to the Middle class people, have proposed to construct houses in the Town and dispose them of to the needy people at cost price repayable in installments Hence the allotment may kindly be retained

Conservancy and sanitation - (a) Establishment perm nent -
A sum of Rs 23,000/- has been provided under the head as a ainst s 19,750/- sanctioned in the budget for 46-47 The enh ncement is due to the payment of dearness allowance to the staff at the enhanced rates. The entertainment of one more Sanitary Inspector has been sanctioned by the Municipal Council and the proposal pending sanction of Government Hence the provision of Rs 23,000/- may be kindly retained

Temporary Establishment -

The entertainment of twenty five sweepers on a monthly pay of Rs 12+D A of Rs 12/- each was sanctioned by Government upto end of 30-6-47 The Municipal Council pro ose to continue this temporary establishment during the current year also Hence the provision of Rs 8,100/- may kindly be retained

Provision for additional establish ent X- Appointment of one more daffedar on Rs 15/- +12 =+ C A 5/- per mensem has been sanctioned by the Municipal Council and the proposal is pend ng sanction of Government Hence an additional provision of Rs 489/- has been made and the same may be retained

A sum of Rs 10,000/- has been allotted for the entertainment of about 35 scavengers on a monthly pay of Rs 12/- + D A 12/- each consequent on the proposal of the Municipal Council to take under their control the scavenging of the private latrines, the bye-laws for which have already been sanctioned by Government Hence the additional provision of Rs 10,000/- made under the head may kindly be retained.

(d) Antimalaria Establishment and cost of malariol - A sum of Rs 5912/- has been provided und r the head as against Rs 4,000/- sanctioned in the budget for 46-47 Antimalaria operations have been increasing day by day with a view to eradicate malaria in the town Hence the enhanced provision may kindly be retained
(a) (vi) For taking action under the Mysore Prevention of Food Adulteration Act -

A sum of Rs 250/- has been allotted under the head for meeting the cost of chemical examin tion of food samples etc , as against Rs 150/- sanctioned in the budget estimate for 46-47 Effective measures are being taken to prosecute the offenders under the food adulteration act Hence the increased provision made may kindly be retained

(c) (ii) Reward for extra labour cases - An enhanced provision of Rs 250/- has been provided under this head as against Rs 150/- sanctioned for 1946-47. As some of the old bills are pending payment the increased allotment is necessary

(d) Contributions to the Ayurvedic and Unani Dispensaries -

The pandit and the Hakim are being paid the dearness allowance at the prevailing rates and they have been allowed to draw increments Hence the increased provision of Rs 1,700/- as against Rs 1,500/- sanctioned in the budget estimates for 46-47 may be kindly retained

Rent - At present the Ayurvedic Dispensary is located in a building which is situtated in a corner place There is a proposal to shift the dispensary from there to a more conspicious place Hence an additional provision of Rs 150/- is made for payment of rent This may be kindly retained.

(g) Veternary Hospitals and Dispensaries - A sum of Rs 200/- has been provided for payment of contribution as per the requisition received from the Superintendent, Veterinary Department Hence the provision of Rs 200/- may be retained

(h) Vaccination - (1) Permanent establishment - A sum of Rs 750/- has been provided under the head as against Rs 630/- sanctioned in the budget for 46-47 There is a proposal to regise the pay of the Vaccinator Hence the increased allotment may kindly be retained

(ii) Cost of maintaining a He-buffalo - Government have sanctioned the maintenarce of a he-buffoloe in the veternary Dispensary A sum of Rs 300/- has been provided under the head

for meeting as feeding charges. The provision may be kindly retained

5 Maintenance of public gardens - With a view to improve the parks in the town, it is proposed to appoint additional esatblishment consisting of one head gardener, one Assistant gardener and two mallies Hence the additional provision of Rs 1116/- besides the sum of Rs 700/- provided for meeting the charges of the permanentestablishment may kindly be retained

The enhanced provision of Rs 500/- under the head "purchase of plant etc ," may be retained for reasons stated in the above para

6 Market establishment - A fresh provision of Rs 444/- has been made under the head for the entertainment of a separate watchman for the market As the question is under consideration the amount provided in the budget may kindly be retained.

Slaughterhouse allowance to the Veternary Inspector - A sum of Rs 240/- has been provided for 1947-48 as against a sum of Rs 120/- sanctioned in the budget for 46-47 There is a proposal to enhance the allowance to the Veternary Inspector. Hence the enhanced provision may kindly be retained

7 Cattle Pound - Temporary establishment - There is a proposal to establish one more cattle pound in Islapur Hence the allotment of Rs 516/- made under the head may kindly be retained

Feeding charges - ~~xxxx x xxxx~~ An allotment of Rs 500/- is made under the head

Revision of establishment:- With a view to revise the scales of pay of the pund-keepers and the peons, an additional sum of Rs 308/- has been provided and the same may kindly be retained.

8 Public conveniences - At present, there is only one public ~~rxxx~~ radio in the town One more radio will be installed in Sri Ramanna Setty Park It is proposed to pay an allowance of Rs 15/- each per mensem to the two radio tuners Hence the provison of Rs 360/- as against Rs 120/- sanctioned in the budget for 46-47 may kindly be retained

Music - A sum of Rs 240/- has been provided under the head in accordance with the desire of the Municipal Council to arrange for Nagaswaram weekly in Sri Ramanna Setty Park The allotment may kindly be retained

9 Water supply maintenance charges:- A sum of Rs 35,106/- has been provided as per the estimate furnished by the Sanitary Engineer The same may kindly be retained.

F Public Instruction - Contribution to National High School -

The Municipal Council have sanctioned the payment of contribution of Rs 1,000/- towards the recurring expenditure of the institution The proposal is pending sanction of Government Hence the provision of Rs 1,000/- may kindly be retained

Nursery school - The Municipal Council have sanctioned a sum of Rs 35/- per month towards the recurring expenditure of the school The proposal is pending sanction of Government Hence the provision of Rs 420/- made under the head may kindly be retained

H Miscellaneous -

(c) Purchase of Vessels - A sum of Rs 500/- has been provided under the head as against Rs 100/- sanctioned in the budget for 46-47 It is proposed to purchase some vessels for the use of the choultry Hence the provision may kindly be retained

(d) Others - Celebration of the Birthday of His Highness the Maharaja Of Mysore

An increased provision of Rs 350/- has been provided under the head as against Rs 100/- sanctioned in the budget for 46-47- The enhancement is due to rise in the prices of food articles Hence the provision may kindly be retained

Repayment of loans:- A sum of Rs 49,464/- has been provided as against Rs 39,464/- sanctioned in the budget for the year 46-47 Government have in their order No L 13171-4/41 77-45-4 dated 25/28-5-46 sanctioned a loan of Rs 1,35,210/- to the Municipal Council

Council, Chi[illegible] for order to enable th[illegible] t th[illegible] of th[illegible] Co t of the u[illegible]der ground drainage sch[illegible] e The enhanced provision is due to the r[illegible]yment of the accumulated amount taken for th[illegible] und[illegible]r ground ra[illegible]u e ork[illegible] ence the provision may aptly be mentioned

I (2) Deposits:- A sum of [illegible] 12,000/- l has been provided under the head as against a lia[illegible] sum expected under the head receipts

(3) Advances - A sum of [illegible] 1,38,240/- has been provided under the h[illegible]ad as against [illegible] 0,000/- sanctioned in the bud et for 46-47 As the loan [illegible] [illegible] 1,05,240/- sanctioned by Govern ent for the drainage schere will be drawn and paid to the Sanitary Engineering De artment as advance for the execution of the [illegible]ork, the enhanced allotment is shown under the head The same may aptly be xxxxxxxx retained

(4) Education Cess:- A sum of [illegible] 4,500/- has been provided under the head as against a lia[illegible] sum shown under receipts

The total receipts and expenditure of the Municipal council as sanctioned by the Municipal council for 47-48 [illegible] as follows -

Opening balance on 1-7-47	Rs	1,05,067
Receipts under all heads for 47-48	Rs	5,53,[illegible]45
T o t a l	[illegible]	6,59,312
Cxxxxxxxxxxxxxx Expenditure	Rs	5,78,746
Closing balance	[illegible]	80,566

Note -

The realisations anticipated under the head "sale of sites" are very moderate and the actuals will be even more Hence the budget estimates for 47-48 as above may aptly be recommended to Government for according sanction to the bud et esti ate as passed by the Municipal Council The normal expenditure is well within the normal income

K Ramachandra Aiyar
President

No L 10399
24/10/42

To
The Secy Corpn Shimoga

Sir,

With Reference to your letter No M 3 per A 54/42-40 dated 19 9 42 forwarding for sanction the Budget estimates of the Shimoga town municipality for 42-48, I am directed to state with reference even after allowing for the modifications proposed by you, it is not possible to reconcile the figures of income and expenditure forwarded by the Municipal Council and your revised figures plus the modifications proposed I am to

Request you therefore to search and
Reconcile the three differences in the Records
Accompany for Reference and Retransmission
very early -
your matter receive treated of very urgent
I Remain
Dear Rev Secy to Govt

Mk 34-47-7

Office of the Deputy Commissioner

No M3 Per A 54/47-48

Shimoga dated 31st October 47

Encl Draft Budget -
Explanatory Note
Resln Copy with statements

To

The Secretary to Government
Revenue Department
Bangalore

Sir

Subject - Budget Estimates of Receipts and Expenditure- Shimoga Town Municipality -47-48

With reference to your letter No L 10309 dated 21st October 47 returning the draft budget estimates of the Town Municipal Council Shimoga for further scrutiny and reconciliation of the figures both under Receipts and Expenditure sides of the Budget Estimates etc I have the honour to state that in pursuance of our letter the figures are scrutinised and reconciled as per details indicated in the Draft Copy of the Budget Estimates

A statement furnishing full details of abstract estimates of Revenue and Expenditure under several Budget heads with full particulars of the figures furnished by the Municipal Council and that proposed by this Office is forwarded herewith for favour of reference

From further scrutiny of the draft budget it is observed that the total income of Rs 1 87 275/- furnished by the Municipal Council Shimoga under the head "C-Revenue derived from Municipal property and powers appertaining thereto, taxation" is incorrect as the correct total would be Rs 1 37 275/- The difference of Rs50 000/- shown incorrectly under the above head is suitably altered and shown in Red ink The variation in figures under A5-Tolls and figures arrived at

in this

in this office is embodied on page 2 of this office Review submitted to Government on 19th September 47

The total Receipts Viz Rs 1 16 675/- which has already been proposed by this office would thus stand unaltered even inspite of the above corrections

Expenditure

Against the Budget provision of Rs 48 213/- proposed by the Municipal Council an enhanced provision of Rs 49 943/- has been proposed by this Office for 47-48 under the head A-General Administration

From a further scrutiny it is found out that a sum of Rs 4 600/- provided under A91)(f) Miscellaneous had been added to the totals twice by clerical error The mistake is regretted The correct totals under "A-General Administration works out to Rs 45 343/- and not 49 943/- as has already been proposed Suitable corrections have been made on the abstract figures furnished on page 12 of this office review dated 19-9-47 The correct total of Rs 45,343/- may kindly be adopted under the head A-General Administration"

Change of figures is not effected under the heads B C and D The figures already furnished may be accepted

E- Conservancy and Sanitation

The variations proposed under the head E-Conservancy and Sanitation have been clearly explained on pages 8 and 9 of this office review dated 19-9-47 In view of the circumstances explained therein the correct totals work out to Rs 99 567/- This may kindly be adopted

H- Miscellaneous

The provision of Rs 350/- proposed under H (e) is

page 3

I (e) is reduced to Rs 300/- for want of proper explanation and the same is noted on page 10 of this office review dated 19-9-47 In view of this alteration and the changes that have already been explained the grand total under I-" would be Rs 2 775/-

I- Public Debt

The variations of figures under the above head have already been explained on pages 10 & 11 of this office letter dated 19-9-47 The total figures Viz 2 37,110/- remain unaltered

The total abstract figures under Receipts and Expenditure for 47-48 as proposed above would stand as follows -

Receipts		Expenditure	
Budget Head	Details proposed by this office	Budget Head	Details as proposed
1) A Municipal Rates & Taxes	Rs 1 67 000/-	1)A-General Administration	Rs 45 343/-
2)B Realisations under Spl Acts	2 400/-	2)B Public Safety	15 750/-
3)C-Revenue derived from Mil Property	87 275/-	3)C-Public Works carried out by P W D	-
4)D-Grants & Contributions	-	4)D- -do- by Mil Agency	60 700/-
5)E-Miscellaneous	10 260/-	5)E-Public Health & Convenience	99 564/-
6)F-Public Debts	1 47 710/-	6)F-Public Instruction	1 420/-
		7)G-Grants and Contributions	745/-
		8)H-Misc	2 775/-
		9)I-Public Debt	2 37 110/-
Grand Total	4 14 645/-	Grand Total	4 63 407/-

page 4

The abstract figures of the Budget under Receipts and Expenditure as per modifications suggested above and in this office letter dated 19-9-47 will be as under -

1)Opening Balance for 47-48 as per Treasury Pass Book as at the end of 30-6-47 R70 595/-

2)Receipts for 47-48 £ 14 645/-

Deduct Spl Items

1)Sale proceeds of land 50 000/-

2)Income of - registration Department 5 000/-

3)-"-flat entertainment Tax 3 500/-

4)Debt Heads 1 47 710/-

Total 2 06 210/-

Normal 2 08 435/-

Rs £ 14 645/-

Total Receipts £ 85 240/-

3)Total Expenditure £ 63 407/-

Deduct Extraordinary items

1)Compensation R 10 000/-

2)Contribution to the National High School and the Recurring charges of the Nursery School 1 420/-

3)Debt Heads 2 37 110/-

Spl items Total 2 48 530/-

Normal Expdtre 2 14,877/-

£ 63 407/-

4) Closing Balance Rs 21 833/-

According to the above figures the ~~xxx~~ normal expenditure is more than the normal income and the closing balance at the credit of the Municipality is far below the prescribed minimum

The draft budget together with its other enclosures received with your letter under reference is returned herewith for favour of reference

I have the honour to be
Sir
Your most obedient servant

Deputy Commissioner Shimla Dt

mcr

(Budget sheet for 47-48)

Comparative statement showing the Expenditure and Receipts as per Budget Estimates of the Municipal Council, Sholapur for the year 1947-48 and also furnishing actual figures for the year 1946-47

Sr. No.	Code No.	Particulars of Receipts			Budget Item No.	Code No.	Particulars of Expenditure			Sr. No.
			As proposed by the Municipal Council	As proposed by this office	Difference			As proposed by the Municipal Council	As proposed by this office	Difference	
1	A	Taxes	1,96,50,000/-	1,81,00,000/-	-15,50,000/-	1	A	32,12,215/-	45,343	-2,66,870/-	1
2	B	Rents	4,406/-	4,400/-	-	2	B	16,000/-	16,150/-	- 250/-	2
3	C	Interest	1,31,215/-	81,215/-	- 50,000/-	3	C	-	-	-	3
4	D	Dividends	-	-	-	4	D	1,92,800/-	50,700/-	-1,42,100/-	4
5	E	Miscellaneous	11,000	10,100	- 900/-	5	E	1,11,709/-	99,504/-	- 12,205/-	5
6	F	Extraordinary	1,34,110/-	1,41,110/-	-1,000/-	6	F	1,420/-	1,420/-	-	6
						7	G	145/-	145/-	-	
						8	H	55,089/-	4,115/-	-50,314/-	
						9	I	1,54,110/-	2 81,110/-	+ 82,400/-	
		Total	3,03,940/-	4,14,140/-	-89,300/-		Total	5,18,740/-	4,03,407/-	-1,97,139 + 82,400	

N.B. - Under the receipts side of the budget the revenue derived from the municipal property etc. the municipal council has to have a total income of Rs. 1,81,215/- only. Therefore the Municipal Council have included an excess sum of Rs. 1,81,215/- thereby the amount -/50,000 is shown from primary education to make a total income of Rs. 1,81,215/- as proposed by this office.

-/50,000
-/89,300
-/81,215
-/97,139
-/5,18,740

Sholapur, dated the 7th Jan 1948

Deputy Commissioner,

M A M 1—Rule 11]

BUDGET ESTIMATES

OF THE

Shimoga — Town **Municipality**

FOR THE YEAR 1947 —1948

Prescribed by G O Nos 2243 54—Ml 138 12 1 dated 11th Septeber 1921 and 9545 57—M l 138 12 10 dated 31st May 1913

WD 02451—CPB—300 books of 14 shts each—27 1] 45

A—Abstract estimates of Revenue and Expenditure for the year 1947—1948

Items	Estimate for the coming year 1947—1948	Revised estimate for the current year 1946—1947	Sanctioned estimate for the current year 1946—1947	Accounts of past year 1945—1946 (audited figures)	Difference between columns 2 and 3	Difference between columns 3 and 4	Items	Estimate for the coming year 1947—1948	Revised estimate for the current year 1946—1947	Sanctioned estimate for the current year 1946—	Accounts of past year 1945—46 (audited figures)	Difference between columns 2 and 3	Difference between columns 3 and 4
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Receipts							*Expenditure*						
Municipal rates and taxes	198500	166000	133300	106115			A General Administration	48213	36683	34610	25830		
							B Public Safety	16,000	14700	13,850	12617		
Realisations under special act	2400	2475	2400	1869			C Public Works carried out by P W D	-	-	-			
							D Do by Civil Dept	1948	87500	105 00	111342		
Revenue realised from Municipal property and powers apportionment	137275 / 482276	110788	109460	89181			E Public Health Convenience	111769	91684	85844	73459		
							F Public Instruction	1420	320	-	50		
Loans for structures	-	200		16000			G Contributions and grants in aid (Private)	745	745	745	695		
Miscellaneous	11,060	15249	5810	1176			H Miscellaneous	53089	23991	47820	12954		
Public Debt	464710	17401	10000	16711			I Public Debt	154710	8500	13000	9102		
Total Receipts	553945	313913	260970	230052									
	503115	503945					Total Expenditure	578746	262123	299869	246047		
Opening Balance	105367	53577	6221	69574				36566					
							Closing Balance	80666 / 105367	21822		53677		
Grand Total	659312	367490	321191	299626			Grand Total	659312	367490	321191	299626		

6,09312
578746
-505666

503115

61

28/7/41

B Statement showing details of estimates of receipts for the year 1947-48

Item of Receipt	Estimate for the ensuing year 1947–1948	Revised estimate for the current year 1946–1947	Sanctioned estimate for the current year 1946–1947	Accounts of past year 1945–1946 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	
A Municipal Rates and Taxes—					
1 Octroi	~~100000~~	84,000	84 000	65 000	46283
2 Taxes on buildings and lands	28,000		28 000	24 000	21 844
3 Taxes on vehicles and animals	4 500		4 000	4 000	3 142
4 Taxes on professions and trades	2 000		2 000	1 800	1 482
5 Tolls and ferries	~~25,000~~	23,500	23 500	17 000	16824
6 Water tax	14,000		14 000	12 000	9088
7 Lighting tax	7 000		7 000	6 000	4616
8 Conservancy cesses (including scavenging and latrine rates)	14 000	to be deleted	-	-	-
9 Mohatarfa—					
(a) Shop tax	4 000		3 600	3 500	2836
(b) Oil mill tax					
(c) Cart tax					
Total 9					
10 Other taxes (to be specified)		1,67,00			
Total A	198,500	1 66 000	133 300	106115	
B Realizations under Special Acts					
1 Pounds					
Fines for cattle trespass	1,500	1875	1 600	1292	
~~Sale of stray cattle~~	-				
Refund of feed charges	500		500	379	
Other items ~~sale of stray cattle~~	400	600	400	198	
Total					

Remarks (increase in ... of the ...)

- 16,000

- 1500

- 14000

= 1,98500

- 31,500

- 3,500

167000

4 Public conveyances—						
Carriage license fees						
Fees for drivers badges						
Other items						
Total 2						
9 Other items (to be specified)						
Tot 1 B	2400	✓	2475	2400	1869	
C Revenue derived from Municipal property and powers apart from taxation –						
1 Rents of buildings lands etc	2000	✓	2000	2000	1276	
2 Sale proceeds of lands and produce of lands etc—						
Sale of lands	1,00 000	50000	75,000	75 000	63083	– 50,000
Sale of grass						
Sale of trees						
Amarayi						
Other items						
Total 2						
3 Conservancy receipts (other than taxes and rates)—						
Sale of manure night soil street refuse etc	3 000		2600	2 500	1267	
4 Sale proceeds of smuggled goods						
5 Fees and revenue from educational institutions—						
School fee						
Other receipts Water Service Fees	20 000		19 532	19 000	13 438	
6 Fees and revenue from markets ~~and slaughter-houses~~—	1 450		1 300	1 000	699	
Income from Vegetable markets	1 000		1 000	1000	949	
Income from slaughterhouse	1800		1675	1800	1386	
Mutton Stall	1800		1764	1500	1406	
Beef Stalls Total 6	1300		1242	900	640	

132350

B Statement showing details of estimates of receipts for the year 1947–1948—*contd*

Heads of Receipts	Estimate for the coming year 1947–1948	Revised estimate for the current year 1946–1947	Sanctioned estimate for the current year 1946–1947	Accounts of past year 1945–1946 (audited figures)	Explanation for variation between columns 2 and 3
1	2	3	4	5	6
7 Toll and revenue from tramways					
8 Notice and warrant fees and interest					
9 Licence fees—					
Firewood depots					
Charcoal depots					
Licence to oil pots					
Tinkers					
Pottery kilns					
Lime kilns					
Camphor boilers					
Dyers stalls					
Mutton stalls					
Beef stalls					
Election of pandals					
Excavation of clay or earth					
Fire works					
Cart stand (private)					
Tobacco licence fees					
Total 9					
10 Other fees—					
Fees for storage in Octroi kot—					
Original fees					
Barmarg fees					

Demurrage fees	-	-				
Total 10	-					
11 Fines	-	600 ✓	500	400	-	400 -
12 Interest on investments	-		- -	-		6 -
13 Land Revenue and cesses			-	-		1417
14 Revenue from sewage farms						
15 Other items—						
Sale of fish in tanks						
Sale of fort stones						
Sale of unserviceable articles		400 ✓	21000	2,000		1700
Miscellaneous						
Total 15	-	87275				
1 3) 2 75 Total C	487275	-	110788	109460		89,181
D Grants and Contributions—						
From Government—						
For road repairs			2,000			16,00
For sanitary purposes						
For educational purposes						
Purnaiya's Chattiram feeding charges						
Total 1						
2. From District Funds—						
For road repairs						
3 From other sources—						
(a) Local Funds General						
(b) Muzrai Funds						
(c) Other sources (to be specified)						
Repairs of Railway approach road						
Sringeri Mutt						
Total 3						
Total D ...						

✓ The total of Rs 1,87 275/ as arrived at by the Municipal Council is incorrect the total works out to Rs 1,37,275 There has been an excess total of Rs 50,000/- as proposed by the Municipal Council - Rs 1,37,275/- is therefore shown in the abstract sheet under the head C II on the Receipt Side

B Statement showing detail of estimates of receipts for the year 947–194 —*concld*

Items of Receipts	Estimate for the ensuing year 1947–1[illegible]	Revised estimate for the current year 194 –194	Sanctioned estimate for the current year 194 –194	Accounts of past year 194 –194 (audited figures)	Explanation for variations between columns 2 and 3
1	2 Proposed by the Finance	3	4	5	Abstract- A - 1,67000 B 2400 C - 87275 D - E - 10260 F 1,47710
D Miscellaneous—					
1 Recoveries on account of services rendered to private individuals	-	-	150		
2 Lapsed Deposits	250 ✓	372	[illegible]	100	
3 Refunds & recoveries	500 ✓	2[illegible]	[illegible]	150	
4 Other items (to be specified)					Details (414645) — 11060
Recoveries of overpayment of previous years Bonus	~~50~~ 200 ✓	-	[illegible]	[illegible]	- 300 ✓ — 800
6 Entertainments Duty	800 ✓	692	800	[illegible]	10260 ✓
7 Stamp revenue	4000 35000 ✓	3465	1100	[illegible]	- 500
5000		10582	3000	-	
Total D	11050	15,249	5810	1176	- 800
	10260 ✓				
F Public debt—					
1 Loans	1,36,000 ✓	-	—	—	
2 Deposits	~~Loans~~ 5000 ✓	11,0[illegible]6	[illegible]	1,[illegible]	- 7000 1,54710 7000
3 Advances	3 000 ✓	2[illegible]	[illegible]	6,871	147710
4 Other items (to be specified)	4[illegible] ✓	[illegible]	[illegible]	[illegible]	
New extension receipts (Bangalore City)				6	
Stock credits	-				
Total Public Debt	~~154710~~	17401	10,000	16 711	
	147710 ✓				
Total Receipts	4,14,645 ✓				

Statement showing details of estimates of Expenditure for the year 1947-1948

[*N B*—Details of establishments should not be shown in this statement]

Items of Expenditure	Estimate for the ensuing year 1947—1948	Revised estimate for the current year 1946—1947	Sanctioned estimate for the current year 1946—1946	Accounts of past year 1945—1946 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
A General Administration—					
1 Head Office—Cash	600 ✓	1	600	6	
1 Deputy Commissioner's Office—	36 ✓	300	26	7	
(a) Salary of establishment contribution towards the pay of the establishment of the Local Fund Department of the Deputy Commissioner's Office pay of Chief Officer	3,402 ✓	1,000	4,000	3,302	
	~~2,070~~ 2000 ✓	1920	1824	1574	-570
(b) Travelling allowance	250 ✓	200	200	219	
(c) Contingencies	200 ✓	250	250	120	
(d) Furniture ✓	~~1000~~ 500 ✓	500	600	12	-500 = 1,070
(e) Stationery supplied by Government Stationery Depot	250 ✓	200	200	166	
(f) Miscellaneous Kan [illegible]	450 ✓	-	-	--	
Total 1					
2 Municipal Office—					
(a) Salary of establishment					
Contribution towards the salary of Local Fund clerks—					
Permanent					
Temporary Cadre	-	-	1,000	-	
Local allowance					
(b) Travelling allowance					
(c) Contingencies					
(d) Furniture					
(e) Stationery supplied by Government Stationery Depot	= 14018 ✓				

8,088

C Statement showing the estimates of expenditure for the year 194 7–194 8—*contd*

Items of Expenditure	Estimate for the ensuing year 194 –194	Revised estimate for the current year 194 –194	Sanctioned estimate for the current year 194 –194	Accounts of past year 194 –194 (audited figures)	Explanation for variations between column 2 and 3
1	2 (Printed by the Asst)	3	4	5	6
(f) Miscellaneous—	15888	14018			
Purchase and maintenance of motor cars	3500	3000	3100	31	
Purchase of books and journals	50	2	10	2 1	
Book binding charges					
Postage charges	50		5	7	
Telegram charges	200	2	10	–	A(2) f
Printing charges	~~1000~~	400	1	3 81	– 600.
Advertisement charges					
Clothing charges	~~2000~~	1000	800	500	308 – 1000
Belts and badges Local Audit Charges	500		536	600	548
Total(f)	~~1000~~		–	100	– 200
Total 2					– 1,800
Total 1					
II Collection—					
I Octroi—					
(a) Establishment					
Permanent	12,000	14,0	14,000	9810	
Temporary					
Revision of Establishment	4000	–	–	–	
Total (a)					
(b) Commission	38 451				

– 1800
B7 – 1070
– 2870

(c) Other charges (to be specified)—						
Rewards		200	20	100	-	-
Fent		-				
Contingencies		200	170	-00		2
Miscellaneous						
	Total (c)					
	Total 1					
2 Other taxes—						
(a) Establishment— Mon staff						
Permanent		4,000	4 000	3,700		6
Temporary— hours of ext shamsat		1 000	-	-		
Temporary supervi	Total (a)		660	-		-
(b) Commission						
(c) Other charges (to be specified)						
Contingencies						
Painting door numbers						
Bicycle badges		200	15	300		6
	Total (c)					
	Total 2					
3 Rents and other receipts—						
Establishment—						
Permanent						
Temporary P34 to A C						837
loading charges of manure						348
4 Refunds		100				162
	Total II					
III Pensions and gratuities including pensionary contribution on account of employees lent to the Municipalities		4000	3663	2 200		619
	Total A			31 610		2 030

48 308

45,343

48213
- 2870
45,343

B Statement showing details of estimates of receipts for the year 194 —194 —*concld*

Items of Receipts	Estimate for the ensuing year 194 —194	Revised estimate for the current year 194 —194	Sanctioned estimate for the current year 194 —194	Accounts of past year 194 —194 (audited figures)	Explanation for variation between columns 2 and 3
	2	3	4	5	6
B *Public Safety*					
1 Fire protection—					
(*a*) Establishment—					
Permanent					
Temporary					
(*b*) Other charges (to be specified)	X—	150	1	1	— 250
2 Lighting charges—					
( ) Establishment					
(*b*) Other charges					
Petrol lighting charges					
Purchases of oil wick etc					
(*a*) Lighting by contract (additional)	1 000	900	1 000	600	
(*d*) Electric lighting charges (Start by)	14,600	13 600	12,600	11,002	
Total 2					
3 Rewards for destruction of wild animals snakes dogs etc—					
Capturing and deporting of monkeys	100	100	100	-	
Destruction of snakes					
Destruction of dogs and bitches					
Total 3					
4 Miscellaneous					
Total B					

16000
-250
15750

5

Department—						
(1) Orig nal works						
(2) Repairs	—					
(3) Establishment						
(4) Tools and plant						
Total C						
D Public Works carried out by Civil Department—						
(1) Original works	~~50,000~~	~~10,000~~	30,000	62,000	13 663	
(2) Repairs	40 000		40,000	24,000	70,500	
(3) Compensation	~~5,000~~	10,000	5 000	8 000	4163	
(4) Tools and plant	~~2,000~~		1 000	4 000	7245	
(5) Establishment charges—						
Permanent—	~~5,100~~	5000	4 600	5 000	41752	
Anti malaria works Co tribution towards the salary of Work Inspector or Sanitary Assistant	-		-	-	7 879	
Sanitary Inspector Rs ~~9 0~~ 12	~~2,000~~		~~9 000~~	~~10 000~~	~~2 760~~	
~~Contingencies~~ Providing public latrines	5,700		9 000	10 000	2760	
~~50,000~~ Construction of model houses	50 000		—	-	-	
Total (5)						
Total D	~~1,92,800~~	60700	87,500	105 000	111 342	
E Public Health and Convenience—						
1 Health Office—						
(a) Health Officer						
(b) Establishment—					= 40000	
Permanent					10000	
Temporary					3000	
(c) Other charges					5700	
Total 1					60,700	

1,92,800
60700
-1,32100

C Statement showing the estimates of expenditure for the year 1947–1948—*contd*

Items of Expenditure	Estimate for the ensuing year 1947–1948	Revised estimate for the current year 1946–1947	Sanctioned estimate for the current year 1945–1946	Accounts of past year 1943–1944 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
2 Conservancy and Sanitation					
(a) Establishment—					
Permanent	23,000	23,000	17200	1,127	
Temporary	8,100	400	-	-	
Provision for additional establishment or revision of establishment	X	-	1 000	-	-489 -10,000 -10489
Local allowance	X	-	-		
P F for coolies	400	150	410	-	
Total (a)					
Road watering and cleaning					
(c) Other charges (purchase of carts dust bins etc)—					
Hire of carts permanent					
Hire of carts temporary	13 500	13 084	13 680	11 815	
Purchase of carts					
Repair of carts	50	-	50	-	
Purchase of dustbins	200	200	200	-	
Purchase of brooms tools and plant			50		
Miscellaneous					

(d) Plague Cholera and other charges	2,000		100				
Epidemic Diseases Hospital—							
Establishment							
Dieting charges							
Rations to the poor							
Bedding and clothing							
Uniforms to servants							
Contingent charges							
Furniture and fittings							
Repair and improvement of sheds							
Total F D Hospital							
Disinfection—							
Establishment	3 412		100				
Preparation of emulsion etc	1						
Uniforms to Inspector and coolies							
Total Disinfection							
Inoculation rewards							
Watchman for Health Camp							
Total Plague harges							
Cholera charges							
Total (d)							
Tot 1 2							

B Statement showing details of estimates of receipts for the year 947–1948—*concld*

Items of Receipts	Estimate for the ensuing year 1947–1948	Revised estimate for the current year 1946–1947	Sanctioned estimate for the current year 1946–1947	Accounts of past year 1945–1946 (audited figures)	Explanation for variation between columns 2 and 3
	2	3	4	5	6
Medical relief including vaccination—					
(a) Local Fund Hospitals and Dispensaries—					
(i) Charge allowance	1,800	1800	1800	1576	
(ii) Establishment					
(iii) House rent cooking notes and furniture—					
House rent					
Contingencies	-	-	-	78	
Furniture					
(iv) Dieting charges					
(v) Bedding and clothing charges	50	50	50		
(vi) Country medicines	250	100	150	225	
(vii) Travelling allowances					
Total (a)					
(b) Contributions on account of construction and repairs of Local Fund Dispensaries and Hospital Staff Quarters					
(c) Midwives and Maternity—					
(i) Establishment—					
Maharani's Hospital					
Midwives	566	566	504	491	
Total (i)					

(ii) Reward for extra labour cases and other items	250	150	150	139	
Maharani's Hospital Contribution	367	367	367	-	
Contingency					
Furniture					
Dieting charges					
Bedding and clothing					
Country medicine					
Total Maharani's Hospital					
Midwives					
Total (ii)					
(iii) Travelling allowance					
(iv) Midwives articles Maintenance of Ambulance Car	340	540	340	-	
Total (c)					
(d) Contributions to Ayurvedic and Unani Dispensaries	171	1000	10	1,148	
Indigenous Hospitals and Vaidyasalas—					
Establishment					
Rent	12 13	1	1-		
Medicine					
Total Indigenous Hospitals and Vaidyasalas					
Allowance to Pandits and Hakims—					
= £(3)-	5791				

C Statement showing the estimates of expenditure for the year 1947–1948 —*contd*

Items of Expenditure	Estimate for the ensuing year 1947–1948	Revised estimate for the current year 1946–1947	Sanctioned estimate for the current year (1946–1947)	Accounts of past year 1945–1946 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
(e) Grants to other Medical Institutions (to be specified)					
St Martha's Hospital Bangalore					
Church of England Zenana Mission Hospital Chennapatna					
Redfern Memorial Hospital Hassan					
(f) Charges for treatment of indigent patients in the Pasteur Institute					
(g) Veterinary Hospitals and Dispensaries	200	100	162	157	
(h) Vaccination					
(i) Establishment					
Permanent	750	630	630	605	
Temporary Cattle Vaccine Lymph	321	321	321	321	
(ii) Other items Cattle Gun with accessories	300		100	—	
Total (h)					
Total 13	7362				
14 Registration of Births and Deaths					
Establishment—					
Permanent					
Temporary					
Contingencies					
House Rent					
Total 14					

5 Maintenance of public gardens and building —						
Establishment	700		672	672	630	
Purchase of plant seed etc	500		50	50	-	
Cart hire						
Miscellaneous Additional provision	1116		-	-		- 1116
Total 5						
6 Markets and Slaughter houses—						
Market establishment	444		-	-	-	
Slaughter house establishment allowance	~~500~~	120	60	576	70	- 120
Miscellaneous						
Total 6		564				
7 Cattle pounds—						
Establishment	516		516	516	484	
Commission	516		-	516	-	
Feeding charges	500		400	400	362	
Rewards to impounders	308		-		-	
Total 7						
8 Public Convenances—						
Radio Tuning allowance to Establishment two persons	~~200~~	120	120	120	105	- 240
Contingencies	~~100~~		-		-	- 240 - 480
Allowance to the persons Drivers badges	60		60		60	
Printing number plates of carriages						
Total 8		180				

13 Statement showing details of estimates of receipts for the year 1947–1948 – *concld*

Item of Receipts	Estimate for the ensuing year 1947–1948	Revised estimate for the current year 1946–1947	Sanctioned estimate for the current year 1946–1947	Accounts of past year 1945–1946 (audited figures)	Explanation for variations between columns 2 and 3
1	2	3	4	5	6
9 Water supply and maintenance charges—					Under E–
Maintenance of water works and supply of water	35,196	33,560	33,062	30,577	Reduction anticipated under different heads –
Watchers or Guards–					E(2) = – 489
Permanent					– 10000 – 111760
Temporary					8(5) – 1116 – 12205
Miscellaneous					(6) – 120 99564
Total 9					(8) – 480
10 Fairs and Festivals–					– – 12,205 –
Market Stows					
Decoration charges					
Other items					
Total 10					
11 Sewage farms					
12 Avenues–					
Miscellaneous–					
Burial ground watchmen					
Watch maker's allowance					
Music charges					
Other items					
Total 13					
Total L					

F Public Instruct on—					
1 Munic pal Schools—					
( ) Establisement					
Permanent—					
school					
school					
school					
Temporary—					
school					
Total (a)					
(b) Other charges—					
Rent					
Contingencies					
Printing charges					
Prize books					
Purchase of books maps Kindergarten appara us etc					
Miscellaneous					
Total (b)					
Total 1					
2 Contributions and grants to—					
(a) Private Schools and Colleges—					
(Here enter names of schools with monthly grants)					

C Statement showing the estimates of expenditure for the year 194 —194- —*contd*

Items of Expenditure	Estimate for the ensu ing year 194 —194	Revised estimate for the cu rent year 1 1 —194	Sanctioned estimate for the current year 194 —194	Accounts of past year 194 —194 (audited figures)	Explanation for var ations between columns 2 and 3
1	2	3	4	5	6 Expenditure
(b) Provincial Funds					Abstract figures
(c) Village School Funds					3 4 3
Total 2					A = 45,343 ✓
3 Other charges—					B = 15,750 ✓
Establishment					C = —
Total F	1420 ✓	320	—	50	D = 60 700 ✓
G Contributions and Grants in aid (private)—					E = 99564 ✓ -28
1 Reading Rooms and Libraries—	600 ✓	600	600	600	F = 1420 ✓
Srinivasa Mandiram Bangalore	60 ✓	60	60	60	G = 745 ✓
Free Library Chikmagalure	25 ✓	25	25	25	H = 2775 ✓
2 Other items (to be specified)—					I = 237,110 ✓
Moiety of income payable to Sringeri Mutt	60 ✓	60	60	60	Grand Total 4,63,40 ✓
Total G	745	745	745	695	
H Miscellaneous—					
1 Interest on loans					
2 Actual cost of work done for private individuals					
3 Law charges	1600	1000	1600	1081	-600
4 Charitable Institutions—					
(a) Home for incurable paupers—					
Establishment	25	25	25	25	
Feeding charges					
Total (a)					

(b) Langarkhanas—						
Money doles						
Clothing charges						
Total (b)						
(c) Chattrams—						
Establishment	700	700	700	63		
Feeding charges		300	100	100	-	= -200
Total (c)	100			200	100	= 53089
	100			100	100	50314
(d) Others (to be specified)		300	116	100	46	-50 -2775
Total 4			20 700	39 464	10700	-49464
5 Other Items (to be specified)			10		3	-50314
Expenditure of previous years adjusted in the current year						
Total H	53089	22 991		47320	12 954	
		-2775				
1 Public Debt—						
1 Loans		227610				154710
2 Deposits		5000	3 000	2 000	500	-145210 -9500 -7000
3 Advances				6 000		+227610 -13820
4 Other items (to be specified)	41 0		50	00	50	237110 -145250
New extension charges (Bangalore City)						
Stock debits			0			
Total 1 Public Debt		=237110	8,500	13 000	9102	
Total Expenditure	58744		262122	299869	246049	

R Kuchbeaffa

28/7/

D Statement showing the estimate of demand collection and balance under Municipal rates and taxes

	Details	Octroi	Tax on buildings and lands & Trade	Taxes on vehicles and animals	Taxes on professions and trades	Tolls and ferries	Water tax	Lighting tax	Special sanitary cess	Shop tax	Oil mill tax	Cart tax	Other taxes to be specified Sewerage	Remarks
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
I Estimate for the ensuing year 194 –194	1 Opening balance of arrears		9858	–	2853	–	5924	2815	–				2227	= 677
	2 New demand	1,00,000	32000	4500	2000	25000	14000	7000	14000				4811	
	3 Total	1,00,000	41858	4500	4853	25000	19924	9815	14000				7038	
	4 Remission	–	1,000	–	500	–	500	250	–				125	
	5 Collection	100000	32000	4500	2000	25000	14500	7000	14000				4811	
	6 Closing balance of arrears	–	8858	–	2353	–	5424	2565	–				2102	
II Revised estimate for the current year 194 – 194	7 Opening balance of arrears	–	9858	–	8853	–	6424	3065					2352	
	8 New demand	84000	31500	4000	2000	23500	14000	7000					4687	
	9 Total	84,000	41358	4000	5853	23500	20424	10065					7039	
	10 Remission	–	–	–	1000	–	500	250					125	
	11 Collection	84,000	31500	4000	2000	23500	14,000	7,000					4687	
	12 Closing balance of arrears		9858	–	2853	–	5924	2815					2287	

III Sanctioned estimate for the current year 1946—1947	13 Opening balance of arrears	-	2648	-	3079	-	10 575	4757						4403
	14 New demand	63,000	24 000	4000	1800	17,000	12 000	6000						3500
	15 Total	66 000	26 648	4000	4879	17 000	22 575	10757						7903
	16 Remission	-	-	-	-	-	-	-						-
	17 Collection	65,000	24000	4000	1800	17,000	12000	6000						3500
	18 Closing balance of arrears	-	2648	-	3079	-	10,575	4757						4403
IV Actuals to the paiyer 1947—1948	19 Opening balance of arrears	-	9684	-	4 163	-	3150	1575						1699
	20 New demand	46,283	26827	3 690	1270	16 828	12112	6051						3,973
	21 Total	46 283	36511	3,690	5433	16 828	15262	7626						5672
	22 Remission	-	946	-	479	-		-						-
	23 Collection	46 283	25,707	3 690	1580	16 828	8838	4561						3320
	24 Closing balance of arrears	-	7177	-	3853	-	6424	3065						2352

E Statement showing the *variation in the scale* of establishments adopted in the budget estimate for the year 194 —194

and that for 194 —194

Head of account	Designation	For the year				Authority for variation
		194 —194		194 —194		
		Number	Rate	Number	Rate	
1	2	3	4	5	6	7

Statement showing the Public Works to be carried out during the year 194 —19

Head of account	Name of work	Amount of estimate	Outlay		Grant for the ensuing year 194 —194		Remark
			Actual to the end of the previous year 194 —194	Probable during the current year 194 —194	Works in progress	Works not commenced	
1	2	3	4	5	6	7	8
Public Works executed by the Public Works Department							
Public Work executed by the Civil Department	Separate Statement enclosed						

G Statement showing the details of charges under Medical relief for the year 194 - 19.

Details	Name and locality of Medical Institution																							
	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount

(TO BE SUBMITTED ONCE IN FIVE YEARS)

11 Statement showing the detail of establishments for the year 194 —194

Head of account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks as to authority for the scale of establishment entertained
1	2	3	4	5	6	7

(To be submitted once in five years)

H .tatement showing the details of establishments for the year 1[illegible]4 —194 —*concld*

Head of Account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks re authority for the scale of establishment entertained
1	2	3	4	5	6	7

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to 1778

General and Revenue Secretariat

( )

the 194

Date of issue 9/12/ 194

Signed by H G K Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section M

File No 34-47

Serial No 87

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Correspondence ending with letter No M3 Per A54/47-48 dated 19-9-1947 (31 10 47) from the Deputy Commissioner, Shimoga District forwarding for sanction the budget estimates of the Shimoga Town Municipal Council for the year 1947-48 [11659-60/ 9/12/47]

Order thereon—No :—

The Shimoga Town Municipal Council's anticipates an income of Rs 5,03,945/- (incorrectly totalled as Rs 5,58,945/-) under all the heads during the year 1947-48 The receipts under—

receipt side of the budget is approved with the following modifications :—

Budget head	Proposed by the Mkt	Sanctioned by Govt	Remarks
A (1) Octroi	Rs 1,00,000/-	Rs 84,000/-	Based on the revised figures for 1946-47
A (3) Tolls	25,000/-	23,500/-	-do- -do-
A (8) Conservancy -bess	14,000/-	—	Pending concrete proposals re levy of the Sanitary cess and sanction thereon the provision is deleted
C (2) Sale of Lands	1,00,000/-	50,000/-	As the formation of the scheme in the Shaadi Mandap area etc may take more time, the provision is reduced
E (4) Other items Boring Charges	500/-	Rs 200/-	Provision reduced for want of proper explanation for the increase proposed
Entertainment Tax	4000/-	3500/-	-do-
F Public debt 2 deposits	12,000/-	List of Enclosures 5000/-	-do

Mkt has provided for an expr of Rs 5,78,746. In the expenditure side of the budget is approved with the following modifications :—

Budget head	Proposed by Mkt	Sanctioned by Govt	Remarks
A (1) Salary of Establishment	Rs 2,570/-	Rs 2000/-	provision reduced for want of proper explanation for the increase proposed
A (1) d. Furniture	Rs 1000/-	500/-	-do-
A (2) F misc Pty Charges	1000/-	400/-	Based on the actual for 1945-46

Copied by

Examined by

Clothing charges	Rs 2,000/	Rs 1000/-	Reduced for want of proper explanation for the increase proposed and in the interests of the State
Lunch Charges	" 200/-	—	deleted as no expenditure was incurred during 1946)
B Public Safety (1) & other charges	Rs 400/-	Rs 150/-	Provision reduced for want of proper explanation for the increase proposed
D Public Works	1,92,800/-	60,700/-	reduced to the extent required for finishing only incomplete works as recommended by the Deputy Commissioner
E2(a) Conservancy & Sanitation Temporary Establishment	Rs 18,549/-	8100/	Vide contra entry under A(8) on the receipts side
E(5) Maintenance of Public Garden Misc.	Rs 1,116/-	—	Provision deleted for want of proper explanation
E(6) Slaughter houses	" 240/-	Rs 120/-	-do-
E(8) Public Conveniences	" 600/-	" 120/-	for want of proper explanation
H Misc (3) Law charges	1600/-	1000/	reduced -do-
4 c Chattram purchase & Vessels	500/-	300/-	-do-
~~Birth Day of His Highness~~	~~350/-~~	~~300/-~~	~~do~~

P T O

Budget head	Proposed by the Board	Sanctioned by Govt	Remarks
II Miscellaneous Repayment of Loans	49,464/-	—	The proper head under which funds shd be made in this behalf is I Public Debt
I Public debt			
(1) Loans	—	2,27,610/-	Provn is made towards provided to meet the cost of Underground Drainage Scheme
(2) Deposits	Rs 12000/- ~~138,210/-~~	5,000/-	reduced for want of proper explanation for the increase proposed
(3) Advances	1,38,210/-		deleted in view of the provision made in earlier under I (1) Loans

With the above modifications, the the abstract figures of the budget will be as follows -

Opening Balance ~~for 1967-68~~	Rs 70,595/-
Receipts	4,14,645/-
Total	4,85,240/-
Expenditure	4,63,407/-
Closing Balance	Rs. 21,833/-

According to the above figures, the ~~normal~~ Total expenditure is more than the ~~normal~~ income and the closing balance at the credi

2501/vi

credit of the MC is far below the prescribed minimum

Previous sanction of competent authority should be obtained to incur expenditure on items for which fresh sanction or increased provision is made in the budget

The M bl should be advised to curtail expenditure on establishment charges and towards expenditure of optional items by observing strict economy.

Ways and means should be devised to improve the finances, the MC arrears of taxes are outstanding for the extent of Rs 23,677 may steps be effected quickly

28/11/44
Revenue Secretary
to Govt

To

The Deputy Commr. ✓
Shimoga District

" Comptroller to Govt. ✓

By mail

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

R e a d :-

Correspondence ending with letter No M3 Per A54/47-48 dated 31st October 1947 from the Deputy Commissioner, Shimoga District, forwarding for sanction the budget estimates of the Shimoga Town Municipal Council for the year 1947-48

ORDER No L 11659-60/ML 34-47-8

DATED, BANGALORE, THE 9 DECEMBER 1947.

The Shimoga Town Municipal Council anticipates an income of Rs 5,03,945/- (incorrectly totalled as Rs 5,53,945/-) under all the heads during the year 1947-48

The receipts-side of the Budget is approved with the following modifications:-

Budget Head	Proposed by the M.C. Rs	Sanctioned by Govt Rs	Remarks
A (1) Octroi	1,00,000/-	84,000/-	Based on the revised figures for 1946-47
A (5) Tolls	25,000/-	23,500/-	-do-
A (8) Conservancy Cess	14,000/-	-	Pending concrete proposals re: levy of spl. sanitary cess and sanction thereon, the provision is deleted
C (2) Sale of lands	1,00,000/-	50,000/-	As the formation of sites in the shandy maidan area etc , may take more time, the provision is reduced
E(4) Other items			
Boring Charges	500/-	200/-	Provision reduced for want of proper explanation for the increase
Entertainment Tax	4,000/-	3,500/- proposed	-do- -do-
F Public Debt xxxxxxxx			
2 Deposits	12,000/-	5,000/-	-do- -do-

The Municipal Council has provided for an expenditure of Rs 5,78,746/- The expenditure-side of the budget is approved with the following modifications:-

modifications -

Budget Head	Proposed by Ml. Cl. Rs	Recd. by Govt. Rs.	Remarks.
A(1) Salary of Establishment	2,570/-	2,000/-	Provision reduced for want of proper explanation for the increase proposed
A(1)d Furniture	1,000/-	500/-	-do-
A(2) F Misc Printing charges	1,000/-	400/-	Based on the actuals for 45-46
Clothing charges	2,000/-	1,000/-	Reduced for want of proper explanation for the increased provision and in the interest of the need for economy
Lunch charges	200/-		deleted as no expenditure was incurred during 1946-7
B Public Safety (1) b other charges	400/-	150/-	Provision reduced for want of proper explanation for the increase proposed
D Public Works	1,92,800/-	60,700/-	reduced to the extent required for finishing incomplete works only, as recommended by the Deputy Commissioner
E 2(a) Conservancy sanitation, temporary Establishment	18,549/-	8,100/-	Vide contra entry under A(8) on the receipt side.
E(5) Maintenance of Public Garden Misc	1,116/-	-	Provision deleted for want of proper explanation
E(6) Slaughter houses	240/-	120/-	-do- reduced
E(8) Public Conveniences	600/-	120/-	-do-
H Misc (3) Law Charges	1,600/-	1,000/-	-do-
4 C Chattram, purchase of vessels	500/-	300/-	-do-
H Misc 5(e) Repayment of loans	49,464/-	-	The proper head under which provision should be made in this behalf is I Public Debt
I Public Debt (1) Loans	-	2,27,610/-	Provision made towards the cost of Underground Drainage Scheme
(2) Deposits	12,000/-	5,000/-	reduced for want of proper explanation for the increase proposed
(3) Advances	1,38,210/-	-	Deleted in view of the provision made under

under I(1) Loans

With the above modifications, the abstract figures of the budget will be as follows:-

Opening balance	Rs 70,595/-
Receipts	4,14,645/-
T o t a l	4,85,240/-
Expenditure	4,63,407/-
Closing balance	21,833/-

According to the above figures, the total expenditure is more than the total income and the closing balance at the credit of the Municipality is far below the prescribed minimum.

Previous sanction of competent authority should be obtained to incur expenditure on items for which fresh or increased provision is made in the Budget

The Municipal Council should be advised to curtail expenditure on establishment charges and towards expenditure of optional items by observing strict economy. Ways and means should be devised to improve the finances of the Municipality Arrears of taxes are outstanding to the extent of Rs 23,677/-, They should be collected quickly

for Secretary to Government,
Revenue Department

To

The Deputy Commissioner, Shimoga District,

" Comptroller to Government